

IN THE CLAIMS:

Cancel claims 1-10, 13-22, and 24 without prejudice or disclaimer.

Please amend claim 23 as shown below:

Claims 1-22 (canceled)

Claim 23 (currently amended): A high-Q inductor for high frequency ~~according to claim 1~~, comprising a wherein the plurality of inductor elements formed in a plurality of IC wiring layers respectively,

wherein the plurality of inductor elements are formed in a spiral shape respectively, each said spiral shape being constructed from a combination of plural pairs of straight and parallel lines,

wherein adjacent inductor elements of the plurality of inductor elements are connected with each other in such manner that the adjacent inductor elements are serially connected by connecting the spiral centers thereof with each other and outer ends thereof with each other,

wherein a first area in which one spiral shape overlaps with an adjacent spiral shape is smaller than a second area in which said one spiral shape overlaps with a non-adjacent spiral shape, and

wherein spiral directions of the adjacent inductor elements are in reverse from each other, ~~and so that~~ directions of the magnetic fields generated by the respective inductor elements are substantially the same.

Claim 24 (canceled)